

is what has earned this school the recognition in Redbook. The students of East Central who have worked hard to learn and excel equally deserve praise. Last year, more than 800 students at the school brought home hard-won awards in a variety of disciplines. The parents of these students, who dedicate themselves to creating new and greater learning opportunities for their children, deserve our recognition.

East Central High School draws from both urban and rural areas, being the only high school in a school district that spans 260 square acres. The area has a low tax base, and the school and the community came together to overcome financial challenges. They did so by creating a foundation to raise funds and provide incentive grants to teachers to create new, exciting programs to challenge and excite students. In this way, parents, teachers, administrators, and members of the community have created a wide variety of choices to excite the students and to encourage them to get involved.

East Central's innovative efforts set a positive example to everyone whose goal is to enrich the lives of our children. Examples of this unique programming are impressive, as well as abundant. East Central students taking French are communicating with students in France using the Minitel, the French electronic information system. Students interested in hospitality management are receiving first-hand experience through mentoring programs at a local Marriott Hotel. Restructured English and history classes have spurred student interest to pursue these subjects beyond the required courses. New daily class schedules help students learn more with time for extra-curricular activities. Extended library hours and an after-school tutoring program fosters a complete learning environment.

Greater student achievement has been the result. The number of students on the honor roll each 9-week period increased dramatically while the student failure rate has decreased. Students have won local, regional, State, national, and international awards in history, science, literature, and agriculture. A student at East Central placed third at the International Conference for Science in Toronto, Canada. The school's one-act play took the district trophy for the first time in 10 years. Nine students placed in the U.I.L. Literary region 4 contests. The school's basketball team ranks first in the State of Texas.

I am greatly impressed by the spirit at East Central. Overcoming financial and geographic obstacles, the entire community created and continues to create a positive educational center for its students. The ability to think creatively, to put new ideas to the test, has paid off. East Central stands as an example of what a community can accomplish—not alone—but together.

#### THE FAST AND EFFICIENT TAX FILING ACT

HON. CHRISTOPHER COX

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Thursday, March 14, 1996

Mr. COX of California. Mr. Speaker, many Government rules and regulations now on the books are obsolete and just plain burdensome. Today, with bipartisan support, and in

behalf of taxpayers across the Nation, I am introducing the Fast and Efficient Tax Filing Act to correct one of these obsolete regulations.

Every April 15, thousands of Americans nationwide wait in long lines at the U.S. Postal Service to mail their tax returns and receive their registered mail receipts which prove that their documents were mailed on time. So even though the tax documents might arrive at the Internal Revenue Service 2 or 3 days after the due date, it is counted as being delivered on the date of the registered mail receipt. This is a good rule—it gives taxpayers peace of mind that they will not be fined or penalized if the Postal Service takes longer than expected to deliver the documents.

However, like so many other things, the devil is in the details. This timely-mailing-as-timely-filing rule applies only to documents delivered by the U.S. Postal Service. So if the same taxpayer sent his or her tax documents on the due date via Federal Express, United Parcel Service, or some other reliable private delivery service, the timely-mailing-as-timely-filing rule would not apply, and the tax documents would be considered officially late.

The timely-mailings-as-timely-filing rule was written at a time when only the U.S. Postal Service delivered mail. Today, it doesn't make any sense to limit the timely-mailing-as-timely-filing provision just to documents delivered by the U.S. Postal Service when many alternative methods are much more reliable and quicker.

The Fast and Efficient Tax Filing Act will correct this inequity by permitting the Secretary of the Treasury to expand the timely-mailing-as-timely-filing rule to include qualified private delivery services. This would both increase the efficiency of the IRS and make it easier for taxpayers to file their tax returns on time.

Mr. Speaker, I ask unanimous consent to introduce into the RECORD letters of endorsement for the Fast and Efficient Tax Filing Act from the National Taxpayers Union, the United Parcel Service, and even from a former IRS Commissioner.

I invite my colleagues to cosponsor this important bill, so that we may make life a bit easier for millions of American taxpayers.

NATIONAL TAXPAYERS UNION,  
Alexandria, VA, March 7, 1996.

Hon. CHRISTOPHER COX,  
House of Representatives,  
Washington, DC.

DEAR CONGRESSMAN COX: The 300,000-member National Taxpayers Union strongly supports your Fast and Efficient Tax Filing Act, which would permit the Secretary of the Treasury to designate qualified delivery services for purposes of timely filing of tax documents with the Internal Revenue Service and Tax Court.

Many aspects of the Internal Revenue Code and its enforcement seem outmoded and inconsistent, but few are as archaic as the policy on the filing of tax documents. Few taxpayers are aware of the fact that the IRS will only accept a receipt from the U.S. Postal Service as evidence that a document was delivered to the tax agency on time. Every year many citizens have been placed in financial peril simply because they made a reasonable assumption that a receipt from a delivery service was adequate.

With the onset of the Information Age, many national delivery services have proven to be more reliable than the U.S. Postal Service. Indeed, private companies from law firms to financial industries often entrust Federal Express, United Parcel Service, and

many others to quickly deliver documents upon which their livelihoods depend. Yet, current IRS policy forces taxpayers to patronize the postal monopoly.

Your legislation would also make the filing of important documents more convenient for taxpayers who do not have easy access to a Post Office, or do not have time to wait in long lines for Registered Mail receipts. Private delivery firms can provide the personalized, door-to-door service many citizens prefer.

A federal appeals court in San Francisco recently upheld a lower court ruling that the judicial branch cannot compel the IRS to recognize the receipts of reputable delivery services. According to the ruling, while a taxpayer may "put forth what may be a legitimate policy rationale for extending the rule to private delivery services, it is for Congress, not the courts, to make such a change."

For this reason, taxpayers are now looking to Congress to remove this onerous and pointless compliance burden. Congress should modernize the tax filing law by enacting the Fast and Efficient Tax Filing Act.

Sincerely,

DAVID KEATING,  
Executive Vice President.

UNITED PARCEL SERVICE,  
Washington, DC, March 13, 1996.

Hon. CHRISTOPHER COX,  
House of Representatives, Washington, DC.

DEAR CONGRESSMAN COX: United Parcel Service (UPS) strongly supports passage of the "Fast Efficient Tax Filing Act" with its goal of expanding the current timely-filing rule to include private companies. The bill would not only allow the Internal Revenue Service (IRS) to receive important documents as promptly as possible but would provide the flexibility to UPS customers to file their tax documents through a carrier of their choosing.

The information age has brought about a transformation in the way business is conducted. Consumers are continuously looking for new choices to meet their constantly changing needs. UPS alone has over 1.3 million daily pick-up customers and delivers nearly 12 million parcels and documents on a daily basis.

Private companies such as UPS present convenient and more reliable alternatives to the Postal Service. UPS offers time definite express services which would ensure the timely filing of tax documents with the IRS. In addition, UPS has the infrastructure and technology to track vital documents through its system to the final destination. These are the types of services taxpayers are looking for when dealing with the IRS.

The current IRS policy requires taxpayers to patronize the Postal Service when filing their tax returns. This is not only inconvenient for those who do not have easy access to a Post Office, but it unfairly treats private sector companies by creating an unlevel playing field between the Postal Service and its competitors.

A federal appeals court in San Francisco recently ruled that there is a legitimate policy rationale for extending the timely-mailing-as-timely-filing rule to private delivery companies but left the matter up to Congress to resolve. The time is ripe for reforming this unfair rule which does not serve the needs of society. On behalf of all taxpayers, we urge Congress to pass the Fast and Efficient Tax Filing Act.

Sincerely,

ARNIE WELLMAN,  
Vice President,  
Corporate Public Affairs.

SKADDEN, ARPS, SLATE,  
MEAGHER & FLOM  
Washington, DC, March 14, 1996.

Hon. CHRISTOPHER COX,  
House of Representatives, Washington, DC.  
Re: Fast and Efficient Tax Filing Act

DEAR CONGRESSMAN COX: As a former IRS Commissioner, as a tax practitioner, and as a taxpayer, I enthusiastically support your proposed Fast and Efficient Tax Filing Act. The change is long overdue—I only wish I had focused on the issue and taken the step administratively while I was at the IRS!

Your proposal embodies the kind of real world, common sense legislation that the tax system so desperately needs. While the courts in *Correia* applied the law correctly, these are precisely the situations that drive people up the wall and destroy their confidence in government. You should be applauded for your ongoing efforts to make the system work better for citizens and taxpayers. If there is ever anything I can do to lend a hand, please let me know.

Sincerely,

FRED R. GOLDBERG, JR.

HONORING THE REVEREND  
KIRBYJON CALDWELL

HON. KEN BENTSEN

OF TEXAS

IN THE HOUSE OF REPRESENTATIVES

Thursday, March 14, 1996

Mr. BENTSEN. Mr. Speaker, I rise in honor of Rev. Kirbyjon Caldwell of the Windsor Village United Methodist Church in Houston, who has done so much to provide economic opportunity and improve the quality of life for so many people in Houston. I want to insert in the RECORD the following article from the February 20, 1996, issue of the *Wall Street Journal* that does an excellent job of describing Reverend Caldwell's contributions to our community:

[From the *Wall Street Journal*, Feb. 20, 1996]

DUAL MINISTRY—A HOUSTON CLERGYMAN  
PUSHES CIVIC PROJECTS ALONG WITH PRAYERS  
(By Rick Wartzman)

HOUSTON.—Time was when the Rev. Kirbyjon Caldwell was more focused on profits than prophets, more on rates and investments than rites and vestments.

That was before he pulled a colleague, Gerald Smith, into a conference room at the Houston investment bank where they worked and, out of the blue, told him he was leaving business for the ministry.

Knowing that the Wharton School graduate and Wall Street alumnus was on the cusp of making big money, Mr. Smith could muster only one response: "Are you crazy?" He begged his friend to slow down, at least to mull his decision overnight.

But Mr. Caldwell's mind was made up, and he tendered his resignation that afternoon. "He was completely confident that this was what he was supposed to do," recalls Mr. Smith, who now runs his own \$2 billion asset-management firm. "There was just no turning him back."

Some 17 years later, at age 42, Mr. Caldwell is one of Houston's most prominent clergyman. An electrifying preacher, he took over Windsor Village United Methodist Church in 1982, when it was struggling with a mere 25 members, and he has made it flourish, with more than 9,000.

More broadly, Mr. Caldwell has emerged as a strong advocate for civil rights in Houston's black community, the largest of any city in the South. He also serves as a bridge

to the white establishment, landing on the boards of Texas Commerce Bank, Hermann Hospital and the Greater Houston Partnership, a button-down business-development group long dominated by corporate executives.

But his grandest achievement may be a project now nearing completion: a multi-million-dollar business facility, located in a once-abandoned Kmart, that is reviving a blighted area of southwest Houston.

#### MANY FACETS

Called the Power Center, the 104,000-square-foot complex houses a Texas Commerce Bank branch; Houston Community College, which offers computer training and business classes there; a federal Women, Infants and Children (or WIC) nutrition program, expected to soon serve more than 5,000 people a month; a health clinic; a pharmacy run by a first-time businessman; a 1,900-seat banquet facility; and a private grade school founded by Mr. Caldwell. In addition, 18 of the 27 office suites have been leased to businesspeople, including to Mr. Caldwell's wife, Suzette, an environmental consultant.

"I think it's a tremendous experiment . . . to create a situation where people help themselves," says Forrest Hoglund, chairman of Enron Oil & Gas Co. and a financial contributor to the Power Center.

The project, launched four years ago, embodies what Mr. Caldwell calls "holistic salvation"—a bedrock belief that God cares not only about the soul but also about people's everyday social and financial well-being. The pastor sees a connection between economic power and civil rights. "Unless there is economic justice, you won't have peace in the community," he says. "The Old Testament speaks of that."

#### SUCH PROJECTS PROLIFERATING

The Power Center is hardly unique. Across the nation, ever more black churches are making commercial investments designed to help empower African-Americans economically.

Last month, on Martin Luther King's birthday, five of the country's largest black religious organizations announced they were forming a for-profit enterprise, Revelation Corp. of America, which plans to recruit millions of churchgoers and others to buy products at a discount from designated companies; in return, the companies would also funnel money back to the consumers' churches and into a national home-mortgage fund. Nationwide, black clergymen are increasingly taking on entrepreneurial roles, starting up ventures to bring capital and jobs to their areas.

What makes the Power Center special, though, is the way Mr. Caldwell so easily mixes divinity and deal-making.

"His background in banking and finance has helped him a lot," says the Rev. William Lawson, Houston's pre-eminent African-American pastor, who is leading an effort to build a shopping center in the impoverished Third Ward. "He has set a standard for most of the rest of us in terms of development around the church."

Well before the Power Center, Mr. Caldwell started several nonprofit ventures to, among other things, shelter abused children and develop low-income housing. While providing needed services, these nonprofits also give jobs to more than 125 people, placing them among the largest black-owned employers of blacks in Houston.

For a long time, Mr. Caldwell notes, black churches were pillars of economic activity, serving during Reconstruction as the community's savings institutions and insurance companies. "What we're doing," he says, "is simply taking a page from the 19th-century church."

And giving it a 20th-century twist. To get his holistic message across, Mr. Caldwell delivers potent sermons filled with the vernacular of modern life. A recent homily on the need for better communication between the sexes drew as much from the bestseller "Men Are From Mars, Women Are From Venus" as it did from Scripture. As he spoke, he tossed a basketball, football and softball to underscore key points.

This rousing style—along with a myriad of community-outreach programs and several popular choirs backed by a pulsating band—attracts many black urban professionals to Windsor Village. But the church also draws older people and the working class, making it one of Houston's most socially diverse black congregations.

As Windsor Village has expanded, so has Mr. Caldwell's power base. In turn, he has used that to attack redlining, fight to bring more minorities into the state judiciary and, early on, battle unsuccessfully to promote a black or Hispanic to the superintendent of Houston schools. In recent days, Mr. Caldwell has helped lead a protest against what he calls the unfair treatment of the family of Warren Moon, as the professional football player stands trial on spousal-abuse charges.

#### USEFUL BACKGROUND

Yet his intellect and leadership skills—and his years at Charleton College, in Northfield, Minn., where he majored in economics; the University of Pennsylvania's Wharton School; and then First Boston Corp., where he sold municipal bonds—have made him an attractive addition to old-line Houston institutions.

"We in the establishment bet on Kirbyjon," says Charles Miller, a wealthy Houston businessman. He helped put Mr. Caldwell on the boards of the Greater Houston Partnership and Texas Commerce Bank after meeting him through the late Mickey Leland, a Democratic congressman from Houston. Not many years ago, Mr. Miller acknowledges, many white business leaders worried that minorities let into the club might turn out to be "divisive or agitators or take advantage of the system."

But Mr. Caldwell has assuaged those fears while avoiding the impression in the black community that he has sold out or been co-opted. "Although he moves with poise and ease . . . in corporate boardrooms, he also moves with the independence of knowing that his base of support comes from people who are out of the economic mainstream," says Rodney Ellis, a Democratic state senator and a former senior aide to Rep. Leland. (Mr. Caldwell's first wife, from whom he was divorced, worked as a Leland aide and was killed with him when their plane crashed in Ethiopia in 1989.)

The idea for the Power Center came to Mr. Caldwell in 1992, when he was in Jonesboro, Ark., for a family reunion and visited a Wal-Mart there. Several weeks earlier, he had been approached by the owners of Houston's Fiesta supermarket chain about what to do with the old Kmart on their property; the building, just down the road from the Windsor Village church, had long been vacant and was turning into a rat-infested eyesore.

#### THE SMORGASBORD IDEA

Walking through the Wal-Mart, Mr. Caldwell was struck by its wide range of products. And he thought Windsor Village should similarly offer "a smorgasbord of services"—in its case, medical, financial and educational—as "a one-stop shopping center for persons in the community."

But the church didn't have the money to lease the old Kmart—what Fiesta had in mind. So, Mr. Caldwell started negotiating. "By the time we were through, the discussion had switched from us leasing them the